

IN THE CLAIMS

LISTING OF CLAIMS

Please amend the claims as follows:

Claims 1-35 (Canceled)

36. (New) A semiconductor device, comprising:

a semiconductor substrate;

a first insulating layer formed over said semiconductor substrate;

a first plug being provided in a first contact hole formed in said first insulating layer;

a second insulating layer formed over said first insulating layer;

a second contact hole formed in said second insulating layer;

an element formed over said second insulting layer;

a second plug being provided in said second contact hole and through said element;

said second plug connected to a portion of said first plug.

37. (New) The semiconductor device of Claim 36, wherein said element includes,

a pair of source/drain regions, and

a gate electrode being opposed to a further region placed between said pair of source/drain regions with a gate insulating film interposed between said gate electrode and said further region,

wherein said first plug is connected to either one of said pair of source/drain regions.

38. (New) A semiconductor device, comprising:

- a semiconductor substrate;
- a first insulating layer formed over said semiconductor substrate;
- a first plug being provided in a first contact hole formed in said first insulating layer;
- a second insulating layer formed over said first insulating layer;
- a second contact hole formed in said second insulating layer;
- an element formed over said second insulating layer;
- a second plug being provided in said second contact hole and through said element;
- said second plug and said first plug being connected so as to have main axes that are mutually shifted.

39. (New) The semiconductor device of Claim 38, wherein said element, includes,

- a pair of source/drain regions, and
- a gate electrode being opposed to a further region placed between said pair of source/drain regions with a gate insulating film interposed between said gate electrode and said further region,

wherein said first plug is connected to either one of said pair of source/drain regions.